

**PARISH OF BOSSIER,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of Bossier is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	40,139	2,683,516
1960	57,622	3,257,022
1970	65,877	3,644,637
1980	80,721	4,205,900
1990	86,088	4,219,973
1991	87,266	4,251,560
1992	88,044	4,287,195
1993	88,351	4,295,477
1994	89,216	4,315,085
1995	90,220	4,339,352
1996	92,119	4,350,579
1997	93,752	4,351,769
1998	94,393	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Bossier are as follows:

YEAR	BENTON	BOSSIER CITY	HAUGHTON	PLAIN DEALING
1960	1,336	32,776	611	1,357
1970	1,493	43,769	885	1,300
1980	1,864	50,817	1,510	1,213
1990	2,047	52,721	1,664	1,074
1991	2,037	53,199	1,713	1,074
1992	2,038	53,999	1,719	1,074
1993	2,038	54,507	1,878	1,074
1994	2,038	55,653	1,831	1,074
1995	2,038	55,988	1,843	1,157
1996	2,038	56,304	1,892	1,112
1997	2,038	57,141	1,902	1,112
1998	2,129	57,533	1,931	1,150

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$13,781	\$14,281	\$18,666
1991	\$14,735	\$15,079	\$19,201
1992	\$15,967	\$15,817	\$20,137
1993	\$17,191	\$17,133	\$21,220
1994	\$18,086	\$18,086	\$22,056
1995	\$18,950	\$18,826	\$23,059
1996	\$19,512	\$19,609	\$24,164
1997	\$20,531	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Bossier Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$591,972	\$127,537	\$65,834	\$104,152	\$20,746	\$106,519
1992	\$636,260	\$122,890	\$73,129	\$123,127	\$28,118	\$108,686
1993	\$658,418	\$122,452	\$73,218	\$131,760	\$29,121	\$115,954
1994	\$726,486	\$148,618	\$80,425	\$113,773	\$27,727	\$142,240
1995	\$825,706	\$162,281	\$84,695	\$118,525	\$35,370	\$193,609
1996	\$884,681	\$167,212	\$89,126	\$118,924	\$38,667	\$207,906
1997	\$953,484	\$163,521	\$88,606	\$154,426	\$40,954	\$223,052

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Bossier as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
BOSSIER PARISH	3		3	4	7
FREE STATE AREA- CONTACT BOSSIER INFO.	1.5		1.5	4	5.5
BENTON	1.5	2.5	4	4	8
BOSSIER CITY	1.5	2.5	4	4	8
HAUGHTON	1.5	2.5	4	4	8
PLAIN DEALING	1.5	2	3.5	4	7.5

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands)

Month	1994	1995	1996	1997	1998
January	\$84,722	\$99,436	\$115,589	\$119,507	\$116,769
February	\$57,474	\$64,782	\$82,026	\$76,223	\$80,135
March	\$56,708	\$69,268	\$76,032	\$78,101	\$86,787
April	\$79,854	\$85,696	\$90,750	\$91,640	\$105,429
May	\$70,328	\$76,459	\$89,794	\$87,511	\$96,783
June	\$84,169	\$80,588	\$86,644	\$88,151	\$96,935
July	\$84,999	\$96,584	\$101,762	\$102,800	\$115,374
August	\$77,829	\$83,193	\$87,814	\$93,052	\$97,268
September	\$87,999	\$90,963	\$92,106	\$103,949	\$104,165
October	\$80,563	\$91,484	\$89,678	\$100,030	\$108,321
November	\$73,724	\$84,500	\$82,688	\$92,203	\$97,802
December	\$70,353	\$80,594	\$79,701	\$89,533	\$93,864
Annual Total	\$908,724	\$1,003,547	\$1,074,584	\$1,122,701	\$1,199,631

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Bossier is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$169,823,980	\$78,718,470	\$248,542,450
1991	\$169,880,500	\$80,618,440	\$250,498,940
1992	\$173,935,460	\$84,330,730	\$258,266,190
1993	\$179,950,390	\$88,458,590	\$268,408,980
1994	\$182,658,340	\$91,810,660	\$274,469,000
1995	\$200,148,710	\$96,062,880	\$296,211,590
1996	\$224,083,870	\$107,610,630	\$331,694,500
1997	\$250,502,770	\$111,395,830	\$361,898,600
1998	\$269,293,340	\$115,097,350	\$384,390,690

Source: Bossier Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$172,524,680	\$48,973,900	\$27,043,870
1991	\$172,237,630	\$51,341,050	\$26,920,260
1992	\$175,968,070	\$54,740,770	\$27,557,350
1993	\$181,094,780	\$57,942,590	\$29,371,610
1994	\$186,669,970	\$58,548,950	\$29,250,080
1995	\$198,927,100	\$66,998,200	\$30,286,290
1996	\$226,337,130	\$73,208,050	\$32,149,320
1997	\$241,154,950	\$86,437,440	\$34,306,210
1998	\$257,329,030	\$90,883,990	\$36,177,670

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Bossier follows:

Year	Millage
1990	50.21
1991	50.21
1992	59.87
1993	63.13
1994	59.79
1995	57.29
1996	80.00
1997	79.91
1998	82.50

Sources: Louisiana Tax Commission and Bossier Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Bossier in 1998 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. SOUTHWESTERN ELECTRIC POWER CO	\$16,097,640
2. HORSESHOE ENTERTAINMENT	\$15,314,600
3. BELL SOUTH TELECOMMUNICATIONS	\$8,650,540
4. HORSESHOE ENTERTAINMENT LP	\$6,726,570
5. CASINO MAGIC OF LOUISIANA	\$5,357,970
6. CALUMET LUBRICANTS CO LP	\$3,879,680
7. LOUISIANA RIVERBOAT	\$3,721,800
8. ISLE OF CAPRI CASINO	\$3,310,020
9. BANC ONE ADS INC.	\$2,950,050
10. CASINO MAGIC OF LOUISIANA CORP.	\$2,800,290

Source: Bossier Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Bossier Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	17,495	17,393	17,814	17,578
AVERAGE DAILY MEMBERSHIP	18,444	18,463	18,789	18,670
PUBLIC	18,617	18,607	18,924	18,931

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Bossier Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$25,430	\$25,156	\$29,623	\$30,015
CURRENT EXPEN PER STUDENT	\$4,472	\$3,750	\$4,213	\$4,967
CAPITAL OUTLAY	\$637	\$1,208,418	\$1,316,657	\$16,819,439
DEBT SERVICE	\$2,512,319	\$2,391,113	\$2,490,889	\$2,833,259
CURRENT EXPENDITURES	\$82,472,354	\$85,594,800	\$94,557,570	\$93,542,768

Source: Louisiana Department of Education.